



# AGENDA REPORT

## San Dieguito Water District

**MEETING DATE:** June 15, 2022

**GENERAL MANAGER:** Isam Hireish

**PREPARED BY:** Mary Kazungu, Finance  
Manager

**DISTRICT SECRETARY:** Pamela Antil

**SUBJECT:**

Introduction and Adoption of Fiscal Year 2022/23 San Dieguito Water District Budget (“Second-Year Revise”)

**RECOMMENDED ACTION:**

Adopt:

1. Resolution No. 2022-07 titled “A Resolution of the Board of Directors of the San Dieguito Water District, Adopting the Fiscal Year 2022-23 San Dieguito Water District Operating and Capital Budget (Second-Year Revise)”;
2. Resolution No. 2022-08 titled “Approving Position Titles and Pay Ranges for the San Dieguito Water District for Fiscal Year 2022/23.”

**STRATEGIC PLAN:**

This item relates to the Fiscal Responsibility Area of the District’s Strategic Plan.

**FISCAL CONSIDERATIONS:**

The information contained in this report will modify the District’s FY 2022/23 budget as outlined in the “Analysis” section of this report. The following is a summary of revenue and expense revisions as discussed in the report:

	<b>FY 22/23 Original</b>	<b>Proposed Revisions</b>	<b>FY 22/23 Revised</b>
<b>Revenue Fund</b>			
Operating	\$ 21,457,106	\$ -	\$ 21,457,106
Capital Replacement	100,000	-	100,000
<b>TOTAL</b>	<b>\$ 21,557,106</b>	<b>\$ -</b>	<b>\$ 21,557,106</b>
<b>Expense Fund</b>			
Operating	\$ 17,288,610	\$ 425,136	\$ 17,713,746
Capital Replacement	3,215,000	-	3,215,000
Debt Service	1,408,944	-	1,408,944
Fleet Replacement	150,000	(68,000)	82,000
<b>TOTAL</b>	<b>\$ 22,062,554</b>	<b>\$ 357,136</b>	<b>\$ 22,419,690</b>

**BACKGROUND:**

The San Dieguito Water District (District) Board of Directors (Board) adopts a two-year Operating and Capital Budget which outlines the District’s revenue and expenditure plans over the following two years and also provides a longer term look at the District’s capital program and overall financial plan over the following five years.

On June 16, 2021, the Board approved the FY 2021/22 and FY 2022/23 Operating and Capital Budget for the District. Subsequent adjustments were made to the FY 2021/22 budget as part of the FY 2021/22 Quarterly Budget Reports.

Included in the “Analysis” section of this report and in the accompanying attachments are the proposed revisions to the second year of the two-year Operating and Capital Budget for FY 2022/23 (Second-Year Revise). Unless noted, all budgeted amounts shall remain consistent with the originally approved budget from June 16, 2021. In conjunction with these revisions, the District’s long-term capital program and overall financial plan are updated accordingly.

**ANALYSIS:**

**District Revenues (All Funds):**

<b>Revenue Source</b>	<b>FY 2022-23 Original</b>	<b>Proposed Revisions</b>	<b>FY 2022-23 Revised</b>
Property Taxes	\$ 1,169,859	\$ -	\$ 1,169,859
Potable Water Sales	13,108,278	-	13,108,278
Potable Meter Service Charges	4,697,453	-	4,697,453
Recycled Water Sales	756,207	-	756,207
Recycled Meter Service Charges	94,500	-	94,500
Pass Through Charges	817,915	-	817,915
Interest & Property Earnings	438,514	-	438,514
Billing Fees	24,380	-	24,380
Engineering Fees	330,000	-	330,000
Other Revenue	20,000	-	20,000
Capacity Fees (Capital)	100,000	-	100,000
Investments (Debt Service)	-	-	-
<b>Total District Revenues</b>	<b>\$ 21,557,106</b>	<b>\$ -</b>	<b>21,557,106</b>

Staff is not proposing any revisions to the FY 2022/23 District revenue projections.

**Operating Fund (531):**

<b>Category</b>	<b>FY 2022-23</b>	<b>Proposed</b>	<b>FY 2022-23</b>
	<b>Original</b>	<b>Revisions</b>	<b>Revised</b>
Salaries	\$ 2,334,716	\$ 193,304	\$ 2,528,020
Benefits	1,571,569	98,471	\$ 1,670,040
Potable Water Purchases	7,013,811	109,905	\$ 7,123,716
Water Treatment	2,996,352	-	\$ 2,996,352
Recycled Water Purchases	619,850	-	\$ 619,850
Materials and Supplies	517,620	10,700	\$ 528,320
Contracts and Services	866,305	(500)	\$ 865,805
Internal Cost Allocation	1,365,387	13,256	\$ 1,378,643
Capital Outlay (Fixed Assets)	-	-	\$ -
Debt and Finance	3,000	-	\$ 3,000
<b>Total District Expenses</b>	<b>\$ 17,288,610</b>	<b>\$ 425,136</b>	<b>17,713,746</b>

Staff is proposing a net increase of \$425,136 or 2.5 percent from the original budget to the FY 2022/23 revised Operating Fund expenses as a result of the following revisions:

- Increase Salary proposed expenses by \$193,304

This increase is mainly due to the addition of a new Principal Engineer position in the District, and increases in staff salaries to reflect MOU-related increases for career advancements. Overall increases to benefit costs are also reflected in the revision.

The water distribution system consists of approximately 168 miles of pipe. About 40 percent of the water pipelines were installed in the 1950's and 1960's and are almost at the end of their useful life which is estimated at about 75 years. The Water Master Plan that was completed in September 2021 identified several critical projects that will need to be implemented to ensure the reliability of the water system. In addition, the master plan identified pipe condition assessments, critical CIP and other operational and maintenance programs that will need to be undertaken. The District's Engineering Division plan review workload has increased significantly since taking on the review of commercial, mixed use and residential building plans in FY21. In the first year of taking on this responsibility these numbered over 1,500. In the current fiscal year as of the preparation of this report, over 1,200 plans have already been reviewed. This is in addition to the hundreds of civil grading/improvement plan reviews as well as the planning discretionary reviews the District Engineering staff performs.

With the August 2021 creation of the new Public Utilities Department consisting of the Wastewater Division and the District, it is proposed that to improve efficiency and productivity, the engineers and field operation staff work closely together to ensure the reliability of the water and wastewater systems. Aspects of engineering support that will be needed include: implementing the water and wastewater pipeline replacement program, implementing the water and wastewater master plans recommendations, and assessing the future needs of the operation to ensure the accomplishment of all objectives. The Principal Engineer position will therefore support both Wastewater and District engineering programs. Work performed by the Principal Engineer for the Wastewater Division will be reimbursed to the District each year-end via a cost allocation transfer.

- Increase Benefits by \$98,471

A majority of this increase is for benefits associated with the proposed new position, as well as general increases in benefit costs for all District employees.

- Increase Potable Water Purchases expenses by \$109,905

During the ongoing efforts to maintain and repair Lake Hodges Dam, additional areas were identified as needing immediate repair. To access the areas and complete the repairs, the water level of the reservoir needs to be lowered below 275 feet which may make additional local water available. The District's share of the on-going repairs is included in the local water line item of the potable water purchases category, as the repairs are maintenance in nature.

- Increase Materials & Supplies expenses by \$10,700

The proposed revision will fund the annual maintenance of CCTV cameras and equipment recently installed at the Encinitas Reservoir as well as meetings with other agencies hosted by the District, as in-person meetings return after the pandemic.

- Decrease Contracts & Services expenses by \$500

A general re-alignment of District expenses for tasks completed in-house versus those contracted out, has resulted in an overall small reduction in Contracts and Services expenses.

- Increase Internal Cost Allocation by \$13,256

The Internal Cost Allocation (ICA) are scheduled payments to the City for internal services received. These had originally been anticipated to increase 3 percent but the increase came in slightly higher at 4 percent.

**Capital Replacement Fund (532):**

Staff is not proposing any changes to the FY 2022/23 Capital Replacement Fund budget that was proposed at the time the two-year budget was adopted on June 16, 2021.

Project Number	Project Title	FY2021-22 Adopted	FY2022-23 Revised
CW22A	Joint Facilities Master Plan Project	1,500,000	1,500,000
CW22B	Joint Facilities Acquisitions Project	150,000	150,000
CW22C	Water Infrastructure Improvements	450,000	450,000
CW22D	Transmission Line Maintenance	150,000	150,000
CW22E	Meter Replacement & Automation Project	50,000	100,000
CW22F	SCADA Automation Upgrade Program	30,000	15,000
CW22G	Recycled Water Retrofit Loan Program	50,000	-
CW22K	Lake Hodges Capital Repairs	500,000	500,000
TBD	Asbestos Pipe Repair	-	350,000
	<b>Total Capital Replacement</b>	<b>\$ 2,880,000</b>	<b>\$ 3,215,000</b>

**Debt Service Fund (534):**

Staff is not proposing any changes to the FY 2022/23 Debt Service Fund budget.

## Fleet Replacement Fund (535):

Staff is proposing the following revision to the FY 2022/23 Fleet Replacement Fund budget:

- Decrease Fleet Purchases expense by \$68,000 to \$82,000

The original FY 2022/23 budget called for the replacement of a vacuum trailer at an approximate cost of \$150,000. However, a reassessment of the replacement schedule determined that it was prudent to replace Unit #236 a 2004 Ford F-150 4X4 truck with an electric vehicle now that electric trucks have become available. The reduction in budgeted expense is to reflect that rather than replacing a very large piece of equipment, a vehicle will be replaced. The entire purchase cost of this vehicle has already been funded through prior scheduled contributions to the District's Fleet Replacement program.

## Adjusted Projected Ending Available Net Position:

Based upon conservative projections from the District's FY 2021/22 Mid-Year Budget Report, staff is anticipating a beginning FY 2022/23 net position balance of \$13,029,522. With the revised revenue and expense projections proposed in the Second-Year Revise, staff is projecting an ending FY 2022/23 available net position of \$12,166,938, or a decrease of \$862,584.

Fund Name	Beginning Balance*	Projected Revenue	Projected Expenses	Net Transfers	Current Year Net	Ending Balance
Operating Rate	\$ 3,179,680	\$ 21,457,106	\$ (17,713,746)	\$ (4,761,294)	\$ (1,017,934)	\$ 2,161,746
Stabilization Capital	2,798,466	-	-	-	\$ -	\$ 2,798,466
Replacement	6,068,617	100,000	(3,215,000)	3,215,000	\$ 100,000	\$ 6,168,617
Debt Service Fleet	-	-	(1,408,944)	1,408,944	\$ -	\$ -
Replacement	982,759	-	(82,000)	137,350	\$ 55,350	\$ 1,038,109
<b>TOTAL</b>	<b>\$ 13,029,522</b>	<b>\$ 21,557,106</b>	<b>\$ (22,419,690)</b>	<b>\$ -</b>	<b>\$ (862,584)</b>	<b>\$ 12,166,938</b>

\*As of FY21/22 Mid-Year Report

The beginning FY 2022/23 available net position is anticipated to be modified after the fiscal year is completed and the District has final audited actual financial information, which typically occurs in November or December with the preparation of the District's FY 2021/22 Year-End Financial Report. Any modifications to the beginning available net position will also affect the projected ending net position, which would then be modified at the same time with the District's FY 2022/23 1<sup>st</sup> Quarter Budget Report.

## Revisions to Interfund Transfers:

Interfund transfers have therefore been included to ensure that reserve target levels and operating objectives are satisfied. Updated information and revisions to the transfers will be presented to the Board for discussion and approval during the quarterly processes.

The revised budget has been developed without revenue revisions and prior to the finalization of proposed CY 2023 rates and charges from the SDCWA. Staff will return to the Board in the first quarter FY 2022/23 report to request any adjustments that may be necessary after SDCWA finalizes its rates.

## **ENVIRONMENTAL CONSIDERATIONS:**

Per Section 15060 (c) (3) and 15378 of the CEQA Guidelines, the proposed fiscal action does not involve any commitment to any specific project having a significant physical impact on the environment. Therefore, the action is not a project and not subject to CEQA.

## **ATTACHMENTS:**

- A. Resolution No. 2022-07 "A Resolution of the Board of Directors of the San Dieguito Water District, Adopting the Fiscal Year 2022-23 San Dieguito Water District Operating and Capital Budget (Second-Year Revise)".
- B. Resolution No. 2022-08 titled "Position Titles and Pay Ranges for the San Dieguito Water District for Fiscal Year 2022/23".

Exhibit 1. San Dieguito Water District Fiscal Year 2022/23 Operating and Capital Budget Second-Year Revise Supplement.

Exhibit 2. San Dieguito Water District Salary Schedule for FY 2022-23 Effective July 1, 2022.

**RESOLUTION NO. 2022-07**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN DIEGUITO WATER DISTRICT ADOPTING THE FISCAL YEAR 2022/23 SAN DIEGUITO WATER DISTRICT OPERATING AND CAPITAL BUDGET**

WHEREAS, each year the Board of Directors adopts an Operating Budget for the San Dieguito Water District with revenues and expenses for the upcoming year; and

WHEREAS, each year the Board of Directors adopts a Capital Budget for the San Dieguito Water District with appropriations for the upcoming year; and

WHEREAS, the Board of Directors desires to make provisions for a level of service commensurate with the needs of the San Dieguito Water District; and

WHEREAS, the Board of Directors has reviewed the proposed Fiscal Year 2022/23 Operating Budget; and

WHEREAS, the Board of Directors has reviewed the proposed Fiscal Year 2022/23 Capital Budget.

NOW, THEREFORE, BE IT RESOLVED that the Board of the Directors of the San Dieguito Water District does hereby adopt the annual Operating Budget with revenues and expenses for Fiscal Year 2022/23 as summarized in Exhibit 1; and

BE IT FURTHER RESOLVED that the Board of Directors of the San Dieguito Water District does hereby adopt the Capital Budget with appropriations for Fiscal Year 2022/23 as summarized in Exhibit 1.

PASSED, APPROVED AND ADOPTED this 15<sup>th</sup> day of June 2022, by the Board of Directors of the San Dieguito Water District.

\_\_\_\_\_  
Joe Mosca, President

ATTEST:

\_\_\_\_\_  
Pamela Antil, Secretary to the Board

APPROVED AS TO FORM:

\_\_\_\_\_  
Tarquin Preziosi, General Counsel

CERTIFICATION: I, Kathy Hollywood, Board Clerk of the San Dieguito Water District, California, do hereby certify under penalty of perjury that the foregoing Resolution was duly adopted at a regular meeting of the Board on the 15<sup>th</sup> day of June, 2022 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

\_\_\_\_\_  
Kathy Hollywood, Board Clerk



**RESOLUTION 2022-08**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN DIEGUITO WATER DISTRICT ADOPTING POSITION TITLES AND PAY RANGES FOR FISCAL YEAR 2022-23**

**WHEREAS**, the Board of Directors of the San Dieguito Water District eliminates and creates positions of employment and approves reclassifications by Resolution including titles and pay ranges for all positions; and

**WHEREAS**, Board of Directors of the San Dieguito Water District is adopting the Position Titles and Pay Ranges for Fiscal Year 2022-23.

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Directors of the San Dieguito Water District that the Position Titles and Pay Ranges as contained in the attached **Exhibit 2** are herewith adopted for Fiscal Year 2022-23.

**PASSED, APPROVED AND ADOPTED** this 15<sup>th</sup> day of June 2022 by the Board of Directors of the San Dieguito Water District, State of California.

\_\_\_\_\_  
Joe Mosca, President

ATTEST:

\_\_\_\_\_  
Pamela Antil, Secretary to the Board

APPROVED AS TO FORM:

\_\_\_\_\_  
Tarquin Preziosi, General Counsel

CERTIFICATION: I, Kathy Hollywood, Board Clerk of the San Dieguito Water District,

**ATTACHMENT B**

California, do hereby certify under penalty of perjury that the foregoing Resolution was duly adopted at a regular meeting of the Board on the 15th day of June, 2022 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

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Kathy Hollywood, Board Clerk

# **San Dieguito Water District Fiscal Year 2022/23 Operating and Capital Budget Second-Year Revise Supplement**

**San Dieguito Water District  
A Subsidiary District of the City of Encinitas**



# **San Dieguito Water District**

## **Fiscal Years 2022/23**

### **Operating and Capital Budget**

### **Second-Year Revise Supplement**

#### Board of Directors

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Joe Mosca, President  
Catherine Blakespear, Vice President  
Tony Kranz, Director  
Kellie Shay Hinze, Director  
Joy Lyndes, Director

#### District Management

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Isam Hireh, General Manager  
Christina Olson, Senior Engineer  
Raul Gonzalez, Operations Manager  
Mary Kazungu, Finance Manager

Document prepared by San Dieguito Water District Staff  
with support of the City of Encinitas Finance Department

San Dieguito Water District  
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Tel: 760-633-2650  
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# District Personnel and Organization

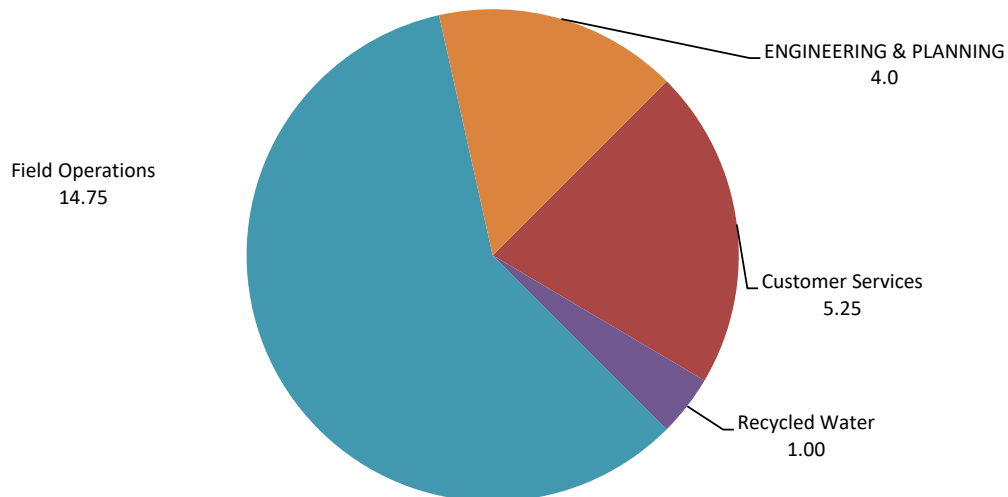
## FY 2022/23 Second-Year Revise Position Summary by Classification (FTE's)

Classification Title	FY 19/20 Actual	FY 20/21 Adopted	FY 22/23 Original	Proposed Revisions	FY 22/23 Revised
General Manager/Director of Utilities	1.00	1.00	1.00	-	1.00
Principal Engineer-PROPOSED	0.00	0.00	0.00	1.00	1.00
Senior Engineer	1.00	1.00	1.00	-	1.00
Water Operations Manager	1.00	1.00	1.00	-	1.00
Finance Manager II	1.00	1.00	1.00	-	1.00
Engineer I / II	1.00	1.00	1.00	-	1.00
Utility & Maintenance Field Supervisor	1.00	1.00	1.00	-	1.00
Utility & Maintenance Specialist I / II	6.00	6.00	6.00	-	6.00
Finance Analyst I / II / III	1.00	1.00	1.00	-	1.00
Water Resource Specialist	1.00	1.00	1.00	-	1.00
Program Coordinator	1.00	1.00	1.00	-	1.00
Utility & Maintenance Technician I / II / III / IV	6.00	6.00	6.00	-	6.00
Finance Technician I / II / III	2.00	2.00	2.00	-	2.00
Program Assistant I / II / III	1.00	1.00	1.00	-	1.00
<b>District Total</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	<b>1.00</b>	<b>25.00</b>

## FY 2022/23 Second-Year Revise Position Summary by Division (FTE's)

Division FTE's	FY 19/20 Actual	FY 20/21 Adopted	FY 22/23 Original	Proposed Revisions	FY 22/23 Revised
Administration	0.00	0.00	0.00	-	0.00
Customer Services	5.25	5.25	5.25	-	5.25
Water Purchases and Treatment	0.00	0.00	0.00	-	0.00
Recycled Water	1.00	1.00	1.00	-	1.00
Field Operations	14.75	14.75	14.75	-	14.75
Engineering and Planning	3.00	3.00	3.00	1.00	4.00
<b>District Total</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	<b>1.00</b>	<b>25.00</b>

## FY 2022/23 Proposed FTE by Division



# District Personnel and Organization

## FY 2022/23 Second-Year Revise Total Personnel Expenses

Salaries / Benefits	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Original	Proposed Revisions	FY 22/23 Revised
Salaries	\$ 2,108,232	\$ 2,300,276	\$ 2,334,716	\$ 193,304	\$ 2,528,020
Benefits	1,549,644	1,557,993	1,571,570	98,470	1,670,040
<b>District Total</b>	<b>\$ 3,657,876</b>	<b>\$ 3,858,269</b>	<b>\$ 3,906,286</b>	<b>\$ 291,774</b>	<b>\$ 4,198,060</b>

## FY 2022/23 Second-Year Revise Division Personnel Summary

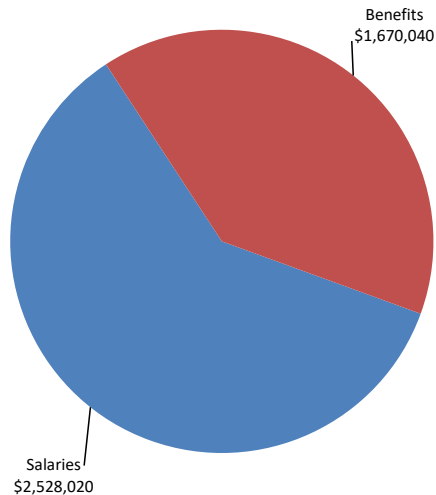
Division Salaries & Benefits	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Original	Proposed Revisions	FY 22/23 Revised
Administration	\$ 2,510,547	\$ 2,691,227	\$ 2,734,960	\$ 4,048	\$ 2,739,008
Customer Services	743,682	919,338	941,879	33,104	974,983
Water Purchases and Treatment	9,206,067	9,558,080	10,010,162	109,906	10,120,068
Recycled Water	763,614	881,171	767,462	10,797	778,259
Field Operations	2,042,082	2,229,430	2,243,746	56,041	2,299,787
Engineering and Planning	500,859	613,178	590,401	211,240	801,641
<b>District Total</b>	<b>\$ 15,766,851</b>	<b>\$ 16,892,424</b>	<b>\$ 17,288,610</b>	<b>\$ 425,136</b>	<b>\$ 17,713,746</b>

## FY 2022/23 Second-Year Revise Other Personnel Related Expenses

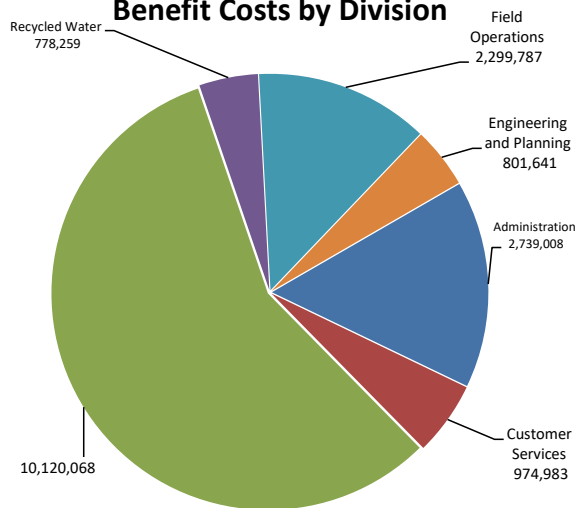
Other Personnel Related Expenses	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Original	Proposed Revisions	FY 22/23 Revised
Board Member Meeting Stipends	\$ 4,050	\$ 8,000	\$ 8,000	\$ -	\$ 8,000
Temporary Salaries	-	5,000	10,000	-	10,000
Retiree Health OPEB Contribution	37,030	50,694	35,000	-	35,000
CalPERS Shared Risk Pool Unfunded Liability	897,000	897,000	897,000	-	897,000
Overtime	59,089	69,000	69,000	-	69,000
Vacation Buy-Out	71,860	64,500	64,500	(8,500)	56,000
Compensated Absences	35,071	-	-	-	-
Uniforms/Clothing	7,963	10,620	10,620	-	10,620
Auto Allowance	2,435	1,800	1,800	-	1,800
<b>District Total</b>	<b>\$ 1,114,498</b>	<b>\$ 1,106,614</b>	<b>\$ 1,095,920</b>	<b>\$ (8,500)</b>	<b>\$ 1,087,420</b>

\*Please note some row/column totals may not sum exactly due to excel rounding.

### FY 2022/23 Proposed Salary to Benefit Ratio



### FY 2022/23 Proposed Salary & Benefit Costs by Division



\*Personnel expenses include potential and anticipated increases in labor agreements, employee health cafeteria and opt-out insurance plan formula based/ average cost plan for CalPERS San Diego Region; and replacement of the City self-funded short-term disability income protection plan (IPP) with traditional sick leave/insured short-term disability (non-union) plan.

# District Personnel and Organization

## FY 2022/23 Second-Year Revise District Position Titles and Pay Ranges

Classification Title	Pay Grade	Monthly Pay Rate (Low)	Monthly Pay Rate (High)
Program Assistant I	11	3,240	4,136
Finance Technician I	13	3,970	5,067
Program Assistant II	13	3,970	5,067
Utility & Maintenance Technician I	13	3,970	5,067
Finance Technician II	21	4,130	5,534
Program Assistant III	21	4,130	5,534
Utility & Maintenance Technician II	21	4,130	5,534
Finance Technician III	22	4,477	6,000
Utility & Maintenance Technician III	22	4,477	6,000
Program Coordinator	22	4,477	6,000
Utility & Maintenance Technician IV	23	4,825	6,466
Water Conservation Specialist I	23	4,825	6,466
Finance Analyst I	24	5,260	7,049
Utility & Maintenance Specialist I	24	5,260	7,049
Water Conservation Specialist II	24	5,260	7,049
Finance Analyst II	25	5,782	7,748
Utility & Maintenance Field Supervisor	25	5,782	7,748
Utility & Maintenance Specialist II	25	5,782	7,748
Utility & Maintenance Supervisor I	41	5,921	8,331
Finance Analyst III	42	6,252	8,797
Engineer I	44	6,997	9,846
Engineer II	45	7,494	10,545
Water Operations Manager	61	7,532	11,128
Finance Manager II	61	7,532	11,128
Senior Engineer	63	8,162	12,060
Principal Engineer-PROPOSED	64	8,557	12,643
General Manager/Director of Utilities	89	11,161	17,315

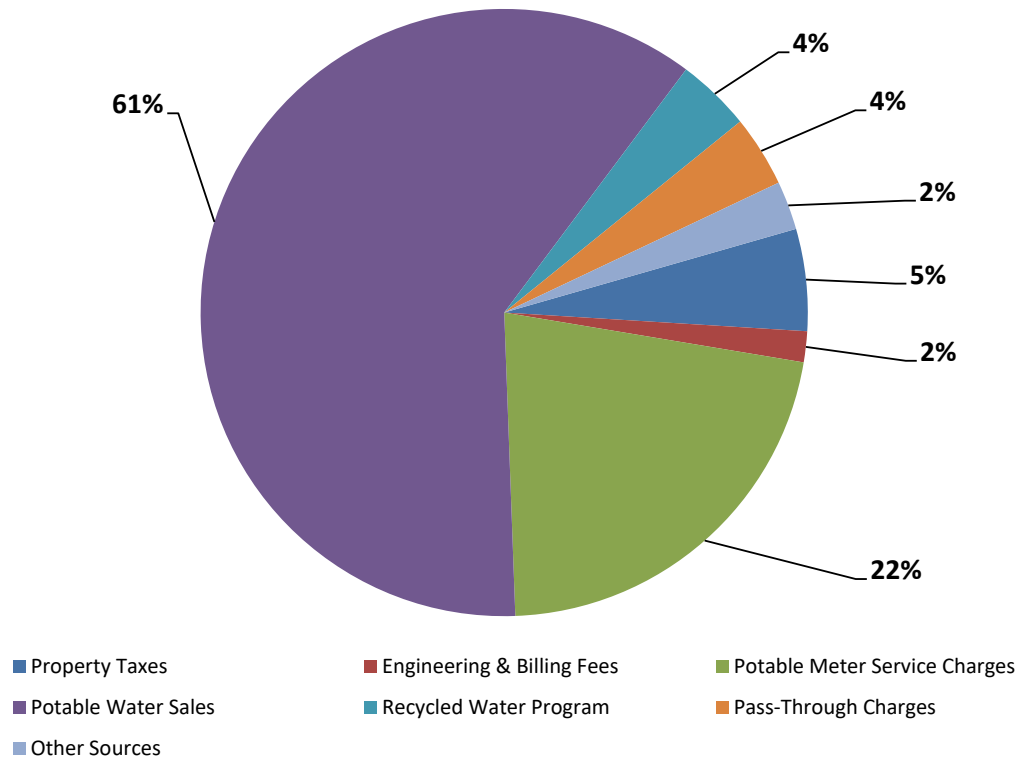
Note: Effective July 1, 2022

# District Revenue

## FY 2022/23 Second-Year Revise District Revenue Summary

Revenue Source	FY 20/21 Actual	FY 21/22 Revised	FY 22/23 Original	Proposed Revisions	FY 22/23 Revised
Property Taxes	\$ 1,227,621	\$ 1,124,864	\$ 1,169,859	\$ -	\$ 1,169,859
Engineering Fees	312,021	330,000	330,000	-	330,000
Potable Water Meter Service Charges	4,352,715	4,396,820	4,697,453	-	4,697,453
Potable Water Sales	12,667,405	12,308,242	13,108,278	-	13,108,278
Recycled Water Meter Service Charges	104,023	90,000	94,500	-	94,500
Recycled Water Sales	840,143	710,053	756,207	-	756,207
Pass-Through Charges	738,584	786,457	817,915	-	817,915
Billing Charges	20,908	22,785	24,380	-	24,380
Investment Earnings	283,173	263,073	276,227	-	276,227
Income from Property	123,368	159,174	162,287	-	162,287
Other District Revenue	45,200	20,000	20,000	-	20,000
Capital Contributions	184,800	100,000	100,000	-	100,000
<b>Total</b>	<b>\$ 20,899,961</b>	<b>\$ 20,311,468</b>	<b>\$ 21,557,106</b>	<b>\$ -</b>	<b>\$ 21,557,106</b>

### FY 2022/23 Proposed Revenue by Category



\*Please note some rows/columns may not sum exactly due to excel rounding.



# Operating Fund

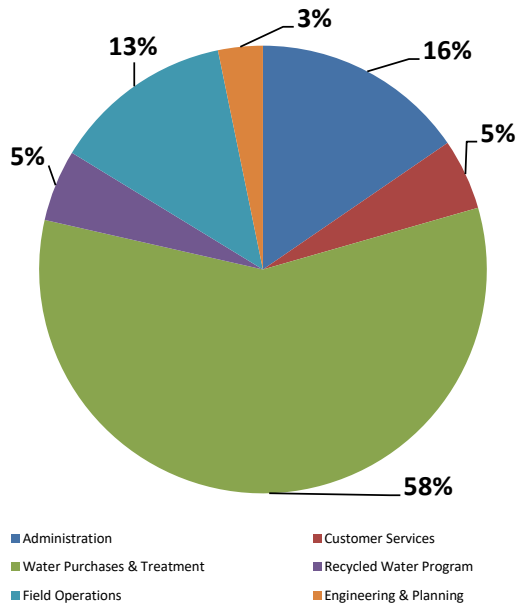
## FY 2022/23 Second-Year Revise Operating Budget by Division

Division	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Original	Proposed Revisions	FY 22/23 Revised
Administration	\$ 2,510,547	\$ 2,691,227	\$ 2,734,960	\$ 4,048	\$ 2,739,008
Customer Services	743,682	919,338	941,879	33,104	974,983
Water Purchases & Treatment	9,206,067	9,558,080	10,010,162	109,906	10,120,068
Recycled Water Program	763,614	881,171	767,462	10,797	778,259
Field Operations	2,042,082	2,229,430	2,243,746	56,041	2,299,787
Engineering & Planning	500,859	613,178	590,401	211,240	801,641
<b>Operating Budget Total</b>	<b>\$ 15,766,851</b>	<b>\$ 16,892,424</b>	<b>\$ 17,288,610</b>	<b>\$ 425,136</b>	<b>\$ 17,713,746</b>

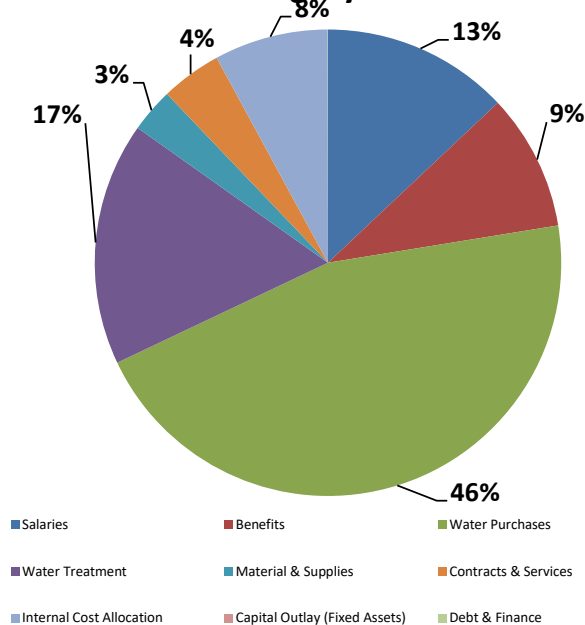
## FY 2022/23 Second-Year Revise Operating Budget by Category

Category	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Original	Proposed Revisions	FY 22/23 Revised
Salaries	\$ 2,108,232	\$ 2,300,276	\$ 2,334,716	\$ 193,304	\$ 2,528,020
Benefits	1,549,644	1,557,993	1,571,570	98,470	1,670,040
Water Purchases	6,950,772	7,410,154	7,633,660	109,906	7,743,566
Water Treatment	2,886,039	2,881,108	2,996,352	-	2,996,352
Material & Supplies	413,364	520,020	517,620	10,700	528,320
Contracts & Services	499,776	864,255	866,305	(500)	865,805
Internal Cost Allocation	1,325,618	1,325,618	1,365,387	13,256	1,378,643
Capital Outlay (Fixed Assets)	32,487	30,000	-	-	-
Debt & Finance	919	3,000	3,000	-	3,000
<b>Operating Budget Total</b>	<b>\$ 15,766,851</b>	<b>\$ 16,892,424</b>	<b>\$ 17,288,610</b>	<b>\$ 425,136</b>	<b>\$ 17,713,746</b>

**FY 22/23 Proposed Budget by Division**



**FY 22/23 Proposed Budget by Category**



\*Please note some rows/columns may not sum exactly due to excel rounding.

# Operating Fund

## FY 2022/23 Second-Year Revise Operating Budget by Division and Category

53192690 - Administration	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Original	Proposed Revisions	FY 22/23 Revised
Salaries	\$ 4,050	\$ 8,000	\$ 8,000	\$ -	\$ 8,000
Benefits	934,075	947,694	948,708	(16,708)	932,000
Materials & Supplies	32,119	84,400	84,500	5,000	89,500
Contracts & Services	213,766	322,515	325,365	2,500	327,865
Internal Cost Allocation	1,325,618	1,325,618	1,365,387	13,256	1,378,643
Debt & Finance	919	3,000	3,000	-	3,000
<b>Administration Total</b>	<b>\$ 2,510,547</b>	<b>\$ 2,691,227</b>	<b>\$ 2,734,960</b>	<b>\$ 4,048</b>	<b>\$ 2,739,008</b>

53192691 - Customer Services	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Original	Proposed Revisions	FY 22/23 Revised
Salaries	\$ 452,803	\$ 541,230	\$ 552,375	\$ (3,822)	\$ 548,553
Benefits	127,302	115,458	117,854	36,926	154,780
Materials & Supplies	40,007	59,200	59,200	-	59,200
Contracts & Services	123,570	203,450	212,450	-	212,450
<b>Customer Services Total</b>	<b>\$ 743,682</b>	<b>\$ 919,338</b>	<b>\$ 941,879</b>	<b>\$ 33,104</b>	<b>\$ 974,983</b>

53192692 - Water Purchases & Treatment	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Original	Proposed Revisions	FY 22/23 Revised
Water Purchases	\$ 6,320,028	\$ 6,676,972	\$ 7,013,810	\$ 109,906	\$ 7,123,716
Water Treatment	2,886,039	2,881,108	2,996,352	-	2,996,352
<b>Water Purchases &amp; Treatment Total</b>	<b>\$ 9,206,067</b>	<b>\$ 9,558,080</b>	<b>\$ 10,010,162</b>	<b>\$ 109,906</b>	<b>\$ 10,120,068</b>

53192693 - Recycled Water Program	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Original	Proposed Revisions	FY 22/23 Revised
Salaries	\$ 98,853	\$ 108,639	\$ 107,718	\$ 1,926	\$ 109,644
Benefits	26,491	27,350	27,894	8,871	36,765
Water Purchases	630,744	733,182	619,850	-	619,850
Contracts & Services	7,526	12,000	12,000	-	12,000
<b>Recycled Water Program Total</b>	<b>\$ 763,614</b>	<b>\$ 881,171</b>	<b>\$ 767,462</b>	<b>\$ 10,797</b>	<b>\$ 778,259</b>

53192694 - Field Operations	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Original	Proposed Revisions	FY 22/23 Revised
Salaries	\$ 1,177,546	\$ 1,221,319	\$ 1,267,974	\$ (8,282)	\$ 1,259,692
Benefits	354,740	359,401	366,862	61,623	428,485
Materials & Supplies	337,706	367,420	367,420	5,700	373,120
Contracts & Services	139,603	251,290	241,490	(3,000)	238,490
Capital Outlay (Fixed Assets)	32,487	30,000	-	-	-
<b>Field Operations Total</b>	<b>\$ 2,042,082</b>	<b>\$ 2,229,430</b>	<b>\$ 2,243,746</b>	<b>\$ 56,041</b>	<b>\$ 2,299,787</b>

53192695 - Planning & Engineering	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Original	Proposed Revisions	FY 22/23 Revised
Salaries	\$ 374,980	\$ 421,088	\$ 398,649	\$ 203,482	\$ 602,131
Benefits	107,036	108,090	110,252	7,758	118,010
Materials & Supplies	3,532	9,000	6,500	-	6,500
Contracts & Services	15,311	75,000	75,000	-	75,000
<b>Planning &amp; Engineering Total</b>	<b>\$ 500,859</b>	<b>\$ 613,178</b>	<b>\$ 590,401</b>	<b>\$ 211,240</b>	<b>\$ 801,641</b>

<b>Operating Budget Total</b>	<b>\$ 15,766,851</b>	<b>\$ 16,892,424</b>	<b>\$ 17,288,610</b>	<b>\$ 425,136</b>	<b>\$ 17,713,746</b>
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\*Please note some rows/columns may not sum exactly due to excel rounding.

# Debt Service Fund

## FY 2022/23 Second-Year Revise Debt Service Schedule

<b>Fiscal Year 2022/23 Original Budget</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2007 R.E. Badger Water Refunding Bonds	\$ 570,000	\$ 66,044	\$ 636,044
2014 Water Revenue Refunding Bonds	725,000	44,700	769,700
Debt Administration Fees	-	-	3,200
<b>Total</b>	<b>\$ 1,295,000</b>	<b>\$ 110,744</b>	<b>\$ 1,408,944</b>

<b>Fiscal Year 2023/24 Revised Budget</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2007 R.E. Badger Water Refunding Bonds	\$ 595,000	\$ 40,916	\$ 635,916
2014 Water Revenue Refunding Bonds	755,000	15,100	770,100
Debt Administration Fees	-	-	3,200
<b>Total</b>	<b>\$ 1,350,000</b>	<b>\$ 56,016</b>	<b>\$ 1,409,216</b>

## Future Debt Service Schedule - 2007 R.E. Badger Water Refunding Bonds

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
Prior Years (2006/07 through 2017/18)	\$ 3,885,000	\$ 2,576,595	\$ 6,461,595
2018/19	475,000	152,919	627,919
2019/20	490,000	133,619	623,619
2020/21	525,000	111,466	636,466
2021/22	545,000	89,397	634,397
2022/23	570,000	66,044	636,044
2023/24	595,000	40,916	635,916
2024/25	620,000	13,950	633,950
2025/26	-	-	-
<b>Total</b>	<b>\$ 7,705,000</b>	<b>\$ 3,184,906</b>	<b>\$ 10,889,906</b>

## Future Debt Service Schedule - 2014 Water Revenue Refunding Bonds

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
Prior Years (2014/15 through 2021/22)	\$ 4,390,000	\$ 1,109,436	\$ 5,499,436
2022/23	725,000	44,700	769,700
2023/24	755,000	15,100	770,100
<b>Total</b>	<b>\$ 5,870,000</b>	<b>\$ 1,169,236</b>	<b>\$ 7,039,236</b>

\*Please note some row/column totals may not sum exactly due to excel rounding.

# Fleet Replacement Fund

## FY 2022/23 Second-Year Revise Replacement Schedule

New Vehicle Information		Replaced Vehicle Information			Purchase Cost
Vehicle #	Vehicle Description	Vehicle #	Vehicle Description	Age	
<b>Fiscal Year 2013-14 Actual</b>					
FM-249	GMC-6500 Service Truck	FM-183	2002 F-550 Service Body	12	\$ 34,703
FM-296	ST Vacuum Trailer	FM-175	2003 Ford F-450	11	\$ 57,834
FM-288	2014 Ford F-150	FM-165	2001 Ford Ranger	13	\$ 34,798
FM-305	Ford F-650 Service Truck	FM-138	1999 Ford F-550 Service	15	\$ 121,597
FM-309	F-450 Valve Truck	FM-184	2002 F-350 Valve	12	\$ 54,270
-	Bobcat Trailer	FM-238	Bobcat Trailer	Delayed	\$ -
<b>Total</b>					<b>\$ 303,202</b>
<b>Fiscal Year 2014-15 Actual</b>					
FM-312	Ford F-150	FM-169	2001 Ford Ranger 4x4	14	\$ 35,932
FM-313	Ford F-150	FM-182	2001 Ford Ranger 4x4	14	\$ 35,931
FM-324	Flat Bed Trailer	FM-238	2004 Bobcat Trailer	11	Moved to Ops Fund
-	3-Yard Dump Truck	FM-216	3-Yard Dump Truck	Delayed	\$ -
<b>Total</b>					<b>\$ 71,863</b>
<b>Fiscal Year 2015-16 Actual</b>					
FM-331	Toyota RAV 4 Hybrid	FM-185	2002 Ford Explorer (4X4)	14	\$ (32,252)
<b>Total</b>					<b>\$ (32,252)</b>
<b>Fiscal Year 2016-17 Actual</b>					
FM-332	3-Yard Dump Truck	FM-216	2003 3-Yard Dump Truck	14	\$ 74,345
<b>Total</b>					<b>\$ 74,345</b>
<b>Fiscal Year 2017-18 Actual</b>					
FM-267	New to Fleet (purchased used from City)	FM-211	2009 Vacuum Truck (used)	0	\$ 60,000
<b>Total</b>					<b>\$ 60,000</b>
<b>Fiscal Year 2018-19 Actual</b>					
TBD	Heavy Duty Truck	FM-261	2009 Ford F-550	10	delayed
<b>Total</b>					<b>\$ -</b>
<b>Fiscal Year 2019-20 Actual</b>					
FM-371	Hyundai Kia Kona-electric	FM-283	2011 Ford Ranger	9	\$ 44,786
TBD	Backhoe/Loader*	FM-153	2000 Backhoe	19	delayed
<b>Total</b>	(*backhoe cost was to be shared 50/50 with City Street Maint. Div.)				<b>\$ 44,786</b>
<b>Fiscal Year 2020-21 Actual</b>					
FM-376	2022 Ford F-250	FM-285	2012 Ford F-150	9	\$ 50,056
<b>Total</b>	(*no replacements had originally been planned for FY 20/21 but Unit 285's transmission failed)				<b>\$ 50,056</b>
<b>Fiscal Year 2021-22 Actual</b>					
TBD	Renewable diesel Truck	FM-261	2009 Ford F-550 Truck	12	\$ 80,000
TBD	Electric Truck	FM-266	2012 Ford F-150	9	\$ 50,354
<b>Total</b>					<b>\$ 130,354</b>
<b>Fiscal Year 2022-23 Revised</b>					
TBD	TBD	VM-296	2013 Vacuum Trailer	8	delayed
TBD	Electric vehicle	FM-236	2004 Ford F-150	18	\$ 82,000
<b>Total</b>					<b>\$ 82,000</b>

\*Please note some rows/columns may not sum exactly due to excel rounding.

# Fleet Replacement Fund

## FY 2022/23 Second-Year Revise Fleet Replacement Fund Revenue

Revenue Source	FY 20/21 Actual	FY 21/22 Revised	FY 22/23 Original	Proposed Revisions	FY 22/23 Revised
Transfer from Operating Fund	\$ 104,357	\$ 113,042	\$ 333,340	\$ (195,991)	\$ 137,349
Vehicle Sales	-	-	-	-	-
<b>Total</b>	<b>\$ 104,357</b>	<b>\$ 113,042</b>	<b>\$ 333,340</b>	<b>\$ (195,991)</b>	<b>\$ 137,349</b>

## FY 2022/23 Second-Year Revise Fleet Replacement Fund Expenses

Expenditure	FY 20/21 Actual	FY 21/22 Revised	FY 22/23 Original	Proposed Revisions	FY 22/23 Revised
Vehicle/Equipment Purchases	\$ (58,758)	\$ (175,000)	\$ (150,000)	\$ (68,000)	\$ (82,000)
<b>Total:</b>	<b>\$ (58,758)</b>	<b>\$ (175,000)</b>	<b>\$ (150,000)</b>	<b>\$ (68,000)</b>	<b>\$ (82,000)</b>

## FY 2022/23 Second-Year Revise Fleet Replacement Fund Balance

Transaction	FY 20/21 Actual	FY 21/22 Revised	FY 22/23 Original	Proposed Revisions	FY 22/23 Revised
Beginning Fund Balance	\$ 691,904	\$ 737,503	\$ 675,545	\$ 675,545	\$ 675,545
Revenue (Transfer-In)	104,357	113,042	333,340	(195,991)	137,349
Revenue (Vehicle Sales)	-	-	-	-	-
Expenditures	(58,758)	(175,000)	(150,000)	(68,000)	(82,000)
<b>Ending Fund Balance</b>	<b>\$ 737,503</b>	<b>\$ 675,545</b>	<b>\$ 858,885</b>	<b>\$ 411,554</b>	<b>\$ 730,894</b>

## FY 2022/23 Second-Year Revise Fleet Replacement Schedule

New Vehicle Information		Replaced Vehicle Information		Purchase Cost
#	Vehicle Description	#	Vehicle Description	
	Electric Vehicle	236	2004 Ford F-150	\$ 82,000
<b>Total</b>				<b>\$ 82,000</b>

\*Please note some rows/columns may not sum exactly due to excel rounding.

# Capital Replacement Fund

## FY 2022/23 Second-Year Revise CIP Schedule (by Project)

Project #	Project Title	Current Balance*	FY 21/22	FY 22/23	Proposed Revisions	FY 23/24	FY 24/25	FY 25/26	FY 26/27
CW22A	Joint Facilities Master Plan Project	4,036,472	1,500,000	1,500,000	-	1,750,000	1,750,000	2,500,000	\$ 2,500,000
CW22B	Joint Facilities Capital Acquisitions	367,667	150,000	150,000	-	150,000	150,000	150,000	\$ 150,000
CW22C	Water Infrastructure Improvements	2,079,240	450,000	450,000	-	600,000	600,000	600,000	\$ 600,000
CW22D	Transmission Line Maintenance	1,420,671	150,000	150,000	-	150,000	150,000	200,000	\$ 200,000
CW22E	Meter Replacement & Automation Program	1,288,924	50,000	100,000	-	100,000	100,000	500,000	\$ 500,000
CW22F	SCADA Automation Upgrade Program	86,162	30,000	15,000	-	15,000	15,000	15,000	\$ 15,000
CW22G	Recycled Water Loan Retrofit Program	50,000	50,000	-	-	-	-	-	\$ -
CW21G	Urban Water Management Plan Update (5-year)	13,883	-	-	-	-	90,000	-	\$ -
CW21H	Water Rate Study	31,437	-	-	-	100,000	-	-	\$ 100,000
CW21I	Water Master Plan Update (10 year)	17,326	-	-	-	-	-	-	\$ -
CW21L	AWIA Risk & Resiliency Assessment	27,999	-	-	-	-	-	-	\$ -
CW22J	Potable Re-Use Next Steps	82,454	-	-	-	-	-	-	\$ -
CW22K	Lake Hodges Capital Repairs	1,000,000	500,000	500,000	-	-	500,000	500,000	\$ 500,000
TBD	Asbestos Pipe Repair	-	-	350,000	-	500,000	-	1,000,000	\$ 1,000,000
<b>Total</b>		<b>\$ 10,502,235</b>	<b>\$ 2,880,000</b>	<b>\$ 3,215,000</b>	<b>\$ -</b>	<b>\$ 3,365,000</b>	<b>\$ 3,355,000</b>	<b>\$ 5,465,000</b>	<b>\$ 5,565,000</b>

## FY 2022/23 Second-Year Revise CIP Schedule (by Project Type)

\$ -

Project Type	Current Balance	FY 21/22	FY 22/23	Proposed Revisions	FY 23/24	FY 24/25	FY 25/26	FY 26/27
SDWD Infrastructure Projects	\$ 5,924,997	\$ 1,230,000	\$ 1,565,000	\$ -	\$ 1,365,000	\$ 1,365,000	\$ 2,815,000	\$ 2,815,000
SDWD Consultant Services and Studies	173,099	-	-	-	100,000	90,000	-	100,000
Joint Facilities Projects and Capital Acquisitions	4,404,139	1,650,000	1,650,000	-	1,900,000	1,900,000	2,650,000	\$ 2,650,000
<b>Total</b>	<b>\$ 10,502,235</b>	<b>\$ 2,880,000</b>	<b>\$ 3,215,000</b>	<b>\$ -</b>	<b>\$ 3,365,000</b>	<b>\$ 3,355,000</b>	<b>\$ 5,465,000</b>	<b>\$ 5,565,000</b>

## FY 2022/23 Second-Year Revise Project Funding Source(s)

Funding Source	Current Balance	FY 21/22	FY 22/23	Proposed Revisions	FY 23/24	FY 24/25	FY 25/26	FY 26/27
SDWD Capital Replacement Fund (Pay-Go)	\$ 10,502,235	\$ 2,880,000	\$ 3,215,000	\$ -	\$ 3,365,000	\$ 3,355,000	\$ 5,465,000	\$ 5,565,000

\*Current balance as of Dec. 31, 2021 (FY 21/22 Mid-Year Report)

# Five-Year Cash Flow

## FY 2022/23 Second-Year Revise District Summary

	Projected FY 21/22	Original FY 22/23	Revised FY 22/23	Projected FY 23/24	Projected FY 24/25	Projected FY 25/26	Projected FY 26/27	Projected FY 27/28
<b>1 Beginning Balance</b>	\$ 14,071,524	\$ 14,071,524	\$ 13,029,522	\$ 12,166,938	\$ 12,328,298	\$ 12,575,797	\$ 12,785,558	\$ 13,001,975
2 Operating Revenues	20,211,468	21,457,105	21,457,106	21,232,373	22,515,542	23,743,398	24,455,700	25,189,371
3 Non-Operating Revenues	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
4 Additional Revenue Requirement	-	-	-	-	-	-	-	-
<b>5 Total Revenues ( 2 + 3 + 4 )</b>	\$ 20,311,468	\$ 21,557,105	\$ 21,557,106	\$ 21,332,373	\$ 22,615,542	\$ 23,843,398	\$ 24,555,700	\$ 25,289,371
6 Operating Expenses	16,892,773	17,288,610	17,713,746	17,890,883	18,069,792	18,250,490	18,432,995	18,617,325
7 Debt Service	1,405,697	1,408,944	1,408,944	1,409,216	637,150	-	-	-
8 Subtotal Expenses ( 6 + 7 )	\$ 18,298,470	\$ 18,697,554	\$ 19,122,690	\$ 19,300,099	\$ 18,706,942	\$ 18,250,490	\$ 18,432,995	\$ 18,617,325
9 CIP's / Work Projects	2,880,000	3,215,000	3,215,000	2,800,000	3,500,000	4,047,000	5,565,000	5,465,000
10 Vehicle / Equipment Replacement	175,000	150,000	82,000	511,500	355,000	288,500	-	-
<b>12 Total Expenses ( 8 + 9 + 10 )</b>	\$ 21,353,470	\$ 22,062,554	\$ 22,419,690	\$ 22,611,599	\$ 22,561,942	\$ 22,585,990	\$ 23,997,995	\$ 24,082,325
13 Transfers In (Out)	-	-	-	1,440,587	193,902	(1,047,645)	(341,288)	(963,835)
<b>14 Current Year Net ( 5 - 12 + 13 )</b>	(1,042,002)	(505,449)	(862,584)	161,360	247,501	209,762	216,416	243,210
<b>15 Ending Fund Balance ( 1 + 14 )</b>	\$ 13,029,522	\$ 13,566,075	\$ 12,166,938	\$ 12,328,298	\$ 12,575,797	\$ 12,785,559	\$ 13,001,975	\$ 13,245,186
16a Operating Reserve	3,179,680	4,262,945	4,375,295	4,419,048	4,463,239	4,507,871	4,552,950	4,598,479
16b Rate Stabilization Reserve	2,798,466	2,530,817	2,556,125	2,581,686	2,607,503	2,633,578	2,659,914	2,686,513
16c Capital Replacement Reserve	6,068,617	5,789,554	4,334,759	4,828,400	5,221,400	5,505,000	5,505,000	5,530,000
16d Debt Service Balance	-	-	-	-	-	-	-	-
16e Vehicle/Equipment Replacement Balance	982,759	982,759	900,759	499,163	283,655	139,109	284,111	430,193
<b>17 Total Reserves ( 16a + 16b + 16c + 16d + 16e )</b>	\$ 13,029,522	\$ 13,566,075	\$ 12,166,938	\$ 12,328,298	\$ 12,575,797	\$ 12,785,558	\$ 13,001,975	\$ 13,245,185

\*Please note some row/column totals may not sum exactly due to excel rounding.

# District Fund Budget Summaries

## FY 2022/23 Second-Year Revise Fund Budget Summaries

### Fiscal Year 2021/22 District Fund Budget Summary (Projected as of Dec. 31, 2021 FY 21/22 Mid Year Report)

Fund Name	Fund #	Beginning Fund Balance 07/01/21	FY 2021/22 Projected Revenues	Additional Revenue Requirement	FY 2021/22 Projected Expenses	Interfund Transfers (Rate Stabilization)	Interfund Transfers (Capital)	Interfund Transfers (Debt Service)	Interfund Transfers (Fleet)	Current Year Summary	Projected Ending Fund Balance 06/30/18
Operations	531	\$4,262,945	\$20,211,468	\$0	(\$16,892,773)	\$0	(\$2,880,000)	(\$1,405,697)	(\$116,263)	(\$1,083,265)	\$3,179,680
Rate Stabilization	531	2,798,466	0	0	0	0	0	0	0	0	2,798,466
Capital Replacement	532	5,968,617	100,000	0	(2,880,000)	0	2,880,000	0	0	100,000	6,068,617
Debt Service	534	0	0	0	(1,405,697)	0	0	1,405,697	0	0	-
Fleet Replacement	535	1,041,496	0	0	(175,000)	0	0	0	116,263	(58,737)	982,759
<b>Total District Funds</b>		<b>\$14,071,524</b>	<b>\$20,311,468</b>	<b>\$0</b>	<b>(\$21,353,470)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1,042,002)</b>	<b>\$13,029,522</b>

### Fiscal Year 2022/23 District Fund Budget Summary (Revised)

Fund Name	Fund #	Beginning Fund Balance 07/01/22	FY 2022/23 Projected Revenues	Additional Revenue Requirement	FY 2022/23 Revised Expenses	Interfund Transfers (Rate Stabilization)	Interfund Transfers (Capital)	Interfund Transfers (Debt Service)	Interfund Transfers (Fleet)	Current Year Summary	Projected Ending Fund Balance 06/30/23
Operations	531	\$3,179,680	21,457,106	\$0	(17,713,746)	\$ -	\$(3,215,000)	\$(1,408,944)	\$(137,350)	(1,017,934)	2,161,746
Rate Stabilization	531	2,798,466	0	0	0	0	0	0	0	0	2,798,466
Capital Replacement	532	6,068,617	100,000	0	(3,215,000)	0	3,215,000	0	0	100,000	6,168,617
Debt Service	534	0	0	0	(1,408,944)	0	0	1,408,944	0	0	0
Fleet Replacement	535	982,759	0	0	(82,000)	0	0	0	137,350	55,350	1,038,109
<b>Total District Funds</b>		<b>\$13,029,522</b>	<b>\$21,557,106</b>	<b>\$0</b>	<b>(\$22,419,690)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(862,584)</b>	<b>\$12,166,938</b>

\*Please note some row/column totals may not sum exactly due to excel rounding.



# Detail of Internal Fund Transfers

## FY 2022/23 Second-Year Revise Detail of Transactions

FY 2022/23 Revised	From	To	Purpose
\$ (3,215,000)	Operating	Capital Replacement	Transfer from Operating Fund to Capital Replacement Fund to fund annual District CIP
\$ (1,408,944)	Operating	Debt Service	Transfer from Operating Fund to Debt Service Fund to facilitate principal and interest payments on District debt.
\$ (137,350)	Operating	Fleet Replacement	Transfer from Operating Fund to Fleet Replacement Fund to maintain target Fleet replacement reserve target
\$ -	Operating	Rate Stabilization	Transfer from Operating Fund to Rate Stabilization Fund to maintain target reserve level.

## FY 2022/23 Second-Year Revise Summary of Funds Receiving Transfers

Fund	FY 2022/23	Original Proposed	Revisions	FY 2022/23	Revised
Capital Replacement Fund	\$ 3,215,000	\$ -	\$ -	\$ 3,215,000	
Debt Service Fund	1,404,966	3,978		1,408,944	
Fleet Replacement Fund	115,540	21,810		137,350	
Rate Stabilization Fund	-	-		-	
Operating Fund	-	-		-	
<b>Total</b>	<b>\$ 4,735,506</b>	<b>\$ 25,788</b>	<b>\$</b>	<b>\$ 4,761,294</b>	

## FY 2022/23 Second-Year Revise Summary of Funds Providing Transfers

Fund	FY 2022/23	Original Proposed	Revisions	FY 2022/23	Revised
Operating Fund	\$ (4,735,506)	\$ 25,788	\$	\$ (4,761,294)	
Capital Replacement Reserve	-	-		-	
Debt Service Fund	-	-		-	
Rate Stabilization Fund	-	-		-	
Fleet Replacement Fund	-	-		-	
<b>Total</b>	<b>\$ (4,735,506)</b>	<b>\$ 25,788</b>	<b>\$</b>	<b>\$ (4,761,294)</b>	

\*Please note some row/column totals may not sum exactly due to excel rounding.

**San Dieguito Water District**  
**Salary Schedule for Fiscal Year 2022-23**  
**Effective July 1, 2022**

Adopted by the Board of Directors on June 15, 2022  
2% Increase Effective July 1, 2022

Miscellaneous Positions						
Grade	Classification Title	STEP	HOURLY	BI-WEEKLY	MONTHLY	ANNUAL
11	Program Assistant I	1	18.6942	1,496	3,240	38,884
		2	19.6290	1,570	3,402	40,828
		3	20.6102	1,649	3,572	42,869
		4	21.6409	1,731	3,751	45,013
		5	22.7227	1,818	3,939	47,263
		6	23.8591	1,909	4,136	49,627
13	Finance Technician I	1	22.9050	1,832	3,970	47,642
	Program Assistant II	2	24.0503	1,924	4,169	50,025
	Utility & Maintenance Technician I	3	25.2527	2,020	4,377	52,526
		4	26.5152	2,121	4,596	55,152
		5	27.8411	2,227	4,826	57,910
		6	29.2331	2,339	5,067	60,805
21	Finance Technician II	1	23.8249	1,906	4,130	49,556
	Program Assistant III	2	25.0161	2,001	4,336	52,034
	Utility & Maintenance Technician II	3	26.2666	2,101	4,553	54,635
		4	27.5803	2,206	4,781	57,367
		5	28.9593	2,317	5,020	60,235
		6	30.4071	2,433	5,271	63,247
		7	31.9275	2,554	5,534	66,409
22	Finance Technician III	1	25.8301	2,066	4,477	53,727
	Program Coordinator	2	27.1216	2,170	4,701	56,413
	Utility & Maintenance Technician III	3	28.4777	2,278	4,936	59,234
		4	29.9016	2,392	5,183	62,195
		5	31.3965	2,512	5,442	65,305
		6	32.9665	2,637	5,714	68,570
		7	34.6147	2,769	6,000	71,999
23	Utility & Maintenance Technician IV	1	27.8348	2,227	4,825	57,896
		2	29.2265	2,338	5,066	60,791
		3	30.6878	2,455	5,319	63,831
		4	32.2224	2,578	5,585	67,023
		5	33.8334	2,707	5,864	70,373
		6	35.5250	2,842	6,158	73,892
		7	37.3012	2,984	6,466	77,587
24	Finance Analyst I	1	30.3453	2,428	5,260	63,118
	Utility & Maintenance Specialist I	2	31.8627	2,549	5,523	66,275
		3	33.4557	2,676	5,799	69,588
		4	35.1287	2,810	6,089	73,068
		5	36.8852	2,951	6,393	76,721
		6	38.7293	3,098	6,713	80,557
		7	40.6657	3,253	7,049	84,585

Grade	Classification Title	STEP	HOURLY	BI-WEEKLY	MONTHLY	ANNUAL
25	Finance Analyst II	1	33.3559	2,668	5,782	69,380
	Utility & Maintenance Field Supervisor	2	35.0237	2,802	6,071	72,849
	Utility & Maintenance Specialist II	3	36.7750	2,942	6,374	76,492
		4	38.6137	3,089	6,693	80,317
		5	40.5442	3,244	7,028	84,332
		6	42.5716	3,406	7,379	88,549
		7	44.7002	3,576	7,748	92,977
41	Utility & Maintenance Supervisor I	1	34.1583	2,733	5,921	71,049
		2	35.8664	2,869	6,217	74,602
		3	37.6594	3,013	6,528	78,332
		4	39.5425	3,163	6,854	82,248
		5	41.5198	3,322	7,197	86,361
		6	43.5957	3,488	7,557	90,679
		7	45.7755	3,662	7,934	95,213
		8	48.0643	3,845	8,331	99,974
42	Finance Analyst III	1	36.0679	2,885	6,252	75,021
	Utility & Maintenance Supervisor II	2	37.8714	3,030	6,564	78,772
		3	39.7648	3,181	6,893	82,711
		4	41.7532	3,340	7,237	86,847
		5	43.8407	3,507	7,599	91,189
		6	46.0329	3,683	7,979	95,748
		7	48.3345	3,867	8,378	100,536
		8	50.7512	4,060	8,797	105,563
43	Finance Manager I	1	37.9774	3,038	6,583	78,993
	Water Resource Specialist	2	39.8763	3,190	6,912	82,943
		3	41.8701	3,350	7,257	87,090
		4	43.9636	3,517	7,620	91,444
		5	46.1616	3,693	8,001	96,016
		6	48.4699	3,878	8,401	100,817
		7	50.8931	4,071	8,821	105,858
		8	53.4380	4,275	9,263	111,151
44	Engineer I	1	40.3684	3,229	6,997	83,966
		2	42.3869	3,391	7,347	88,165
		3	44.5062	3,561	7,714	92,573
		4	46.7315	3,739	8,100	97,202
		5	49.0680	3,925	8,505	102,061
		6	51.5215	4,122	8,930	107,165
		7	54.0974	4,328	9,377	112,523
		8	56.8025	4,544	9,846	118,149
45	Engineer II	1	43.2358	3,459	7,494	89,930
		2	45.3975	3,632	7,869	94,427
		3	47.6674	3,813	8,262	99,148
		4	50.0509	4,004	8,675	104,106
		5	52.5534	4,204	9,109	109,311
		6	55.1811	4,414	9,565	114,777
		7	57.9403	4,635	10,043	120,516
		8	60.8372	4,867	10,545	126,541

Grade	Classification Title	STEP	HOURLY	BI-WEEKLY	MONTHLY	ANNUAL
61	Finance Manager II	1	43.4543	3,476	7,532	90,385
		2	45.6269	3,650	7,909	94,904
	Water Operations Manager	3	47.9084	3,833	8,304	99,649
		4	50.3040	4,024	8,719	104,632
		5	52.8192	4,226	9,155	109,864
		6	55.4598	4,437	9,613	115,356
		7	58.2331	4,659	10,094	121,125
		8	61.1447	4,892	10,598	127,181
		9	64.2021	5,136	11,128	133,540
63	Senior Engineer	1	47.0906	3,767	8,162	97,949
		2	49.4453	3,956	8,571	102,846
		3	51.9176	4,153	8,999	107,989
		4	54.6400	4,371	9,471	113,651
		5	57.2391	4,579	9,921	119,057
		6	60.1012	4,808	10,418	125,011
		7	63.1060	5,048	10,938	131,260
		8	66.2615	5,301	11,485	137,824
		9	69.5745	5,566	12,060	144,715
64	Principal Engineer	1	49.3683	3,949	8,557	102,686
		2	51.8367	4,147	8,985	107,820
		3	54.4286	4,354	9,434	113,212
		4	57.1503	4,572	9,906	118,873
		5	60.0077	4,801	10,401	124,816
		6	63.0081	5,041	10,921	131,057
		7	66.1582	5,293	11,467	137,609
		8	69.4663	5,557	12,041	144,490
		9	72.9396	5,835	12,643	151,714
89	Director of Utilities / General Manager	1	64.3919	5,151	11,161	133,935
		2	67.6114	5,409	11,719	140,632
		3	70.9919	5,679	12,305	147,663
		4	74.5414	5,963	12,921	155,046
		5	78.2687	6,262	13,567	162,799
		6	82.1820	6,575	14,245	170,939
		7	86.2912	6,903	14,957	179,486
		8	90.6057	7,248	15,705	188,460
		9	95.1360	7,611	16,490	197,883
		10	99.8927	7,991	17,315	207,777